

Department of Finance		Fund: 0362a
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Base Restoration Subaccount, Sales Tax Growth Account		
<u>Legal Citation/Authority</u> Chapter 13, Statutes of 2011 (ABX1 16) Welfare and Institutions Code section 17600		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Fund	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Other Governmental Cost Fund	
<u>Purpose</u> The Base Restoration Subaccount is a depository for transfers from the Sales Tax Growth Account (0333) of the Local Revenue Fund. These funds were to restore the base for each county to the level of funding that existed prior to sales tax revenues falling below the previous year’s level.		
<u>Administering Agency/Organization Code</u> State-Local Realignment/Org 5195.		
<u>Major Revenue Source</u> Sales Tax		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.		
<u>Appropriation Authority</u> Continuously appropriated		
<u>State Appropriations Limit</u> Always Excluded – The major revenue source is transferred from another fund which will be counted in an always excluded fund, the Sales Tax Growth Account (0333), and should not be double counted.		
<u>Comments/Historical Information</u> Chapter 100, Statutes of 1993 created this fund. This fund is no longer receiving allocations. Welfare and Institutions Code section 17605.05 specifies that all Sales Tax Growth Subaccount dollars not allocated to the Caseload Growth Subaccount shall be made to the Base Restoration Subaccount until the subaccount receives the difference between the actual revenue collected and \$2,219,410,260 in order to fund counties for the actual costs of realigned programs. The difference ended up being approximately \$64 million. In 1993-94 this threshold was met and since that time, this fund has not been used. Fund was abolished per Government Code section 13306(b) on December 17, 2012.		